

**A RESOLUTION BY**

**COUNCILMEMBER MICHAEL J. BOND**

**01- R -0458**

**AUTHORIZING THE MAYOR OR HIS DESIGNEE  
TO ALLOW SENIOR CITIZENS WHO APPLY FOR  
A HOMESTEAD EXEMPTION TO DEFER SOME  
OR ALL OF THEIR AD VALOREM TAXES  
PURSUANT TO O.C.G.A. § 48-5-72; AND FOR  
OTHER PURPOSES.**

**WHEREAS**, most Senior Citizens are on fixed incomes and have trouble paying their bills and financial obligations; and

**WHEREAS**, these are some of our most valuable resources and historians of our past; and

**WHEREAS**, State law O.C.G.A. § 48-5-72 provides for the deferral of ad valorem taxes through the filing of an annual application for tax deferral with the appropriate tax official on or before April 1 of the year the deferral is being requested; and

**WHEREAS**, the City of Atlanta would be allowed to collect the taxes deferred either when the property is sold or the property owner dies; and

**WHEREAS**, the taxpayer (in this case senior citizens) would have been spared the hardship of paying this annual tax which can be a burden for those on fixed incomes and the citizens of Atlanta would not be unduly burdened with a loss of revenue.

**NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA** as follows:

**SECTION 1:** That the Mayor or his designee is authorized to allow senior citizens that are 62 years or older to defer the payment of their ad valorem taxes pursuant to O.C.G.A. § 48-5-72.

**SECTION 2:** That all resolutions and parts of resolutions in conflict herewith be and the same are hereby repealed.

01-R-0458

(Do Not Write Above This Line)

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AUTHORIZING THE MAYOR OR HIS DESIGNEE TO ALLOW SENIOR CITIZENS WHO APPLY FOR A HOMESTEAD EXEMPTION TO DEFER SOME OR ALL OF THEIR AD VALOREM TAXES PURSUANT TO O.C.G.A. § 48-5-72; AND FOR OTHER PURPOSES.

- ☐ CONSENT REFER  
☐ REGULAR REPORT REFER  
☐ ADVERTISE & REFER  
☐ 1st ADOPT 2nd READ & REFER  
☒ PERSONAL PAPER REFER

Date Referred

3/5/01

Referred To:

Finance + Executive

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee

Date

Chair

Referred to

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

Refer To

FINAL COUNCIL ACTION

☐ 2nd

☐ 1st & 2nd

☐ 3rd

Readings

☐ Consent ☐ V Vote ☐ RRC Vote

CERTIFIED

MAYOR'S ACTION